

IRS National Disaster Relief

By Joseph Kehoe

Commissioner, Small Business/

Self-Employed Division

Like all of our fellow Americans, we at the Internal Revenue Service (IRS) were deeply saddened by the tragic events on September 11, 2001. In an effort to help ease the burden on individuals that have been impacted by the terrorism attacks, the IRS has been hard at work to provide relief for the victims and their families.

The IRS and Treasury are providing relief to all taxpayers in the five boroughs of New York City declared disaster areas by the President. They are also providing relief to taxpayers located in Arlington County, Virginia, home of the Pentagon, which was declared a disaster area on Friday, September 14, 2001.

In addition, the agencies are providing relief to any other taxpayers - regardless of where they reside - who are directly affected by the terrorist attacks. For example, this includes relief workers, the victims on the airplanes, taxpayers whose place of employment is in a disaster area, and taxpayers with records maintained in a disaster area.

Affected taxpayers who have an original filing deadline between September 11, 2001 and November 30, 2001, have an additional six months plus 120 days of time to file that return and make any payment due with that return. Taxpayers who are currently on an extension that expires between September 11, 2001 and November 30, 2001, will have an additional 120 days to file that return.

Affected individual taxpayers who face an estimated tax payment date of September 17, 2001 may postpone that payment by including the amount with their final estimated payments for Tax Year 2001, which are due on January 15, 2002.

Affected corporate taxpayers who face an estimated tax payment after September 10, 2001, and before January 15, 2002, may postpone that payment until January 15, 2002.

Taxpayers who are entitled to relief described above should add the following designation in red ink at the top of the returns they file: "September 11, 2001 - Terrorist Attack." If they receive a notice from the IRS, they should contact IRS as indicated on the notice to explain why they are entitled to relief.

On September 20, the IRS activated an electronic mailbox to provide assistance and answers to business taxpayers also affected by the September 11 terrorist attacks. Businesses can send their questions to corp.disaster.relief@irs.gov.

On September 24, the IRS announced the establishment of a special toll-free telephone number for taxpayers whose ability to meet their federal tax obligations has been affected by the September 11 terrorist attacks. People with tax issues related to the attacks can call 1-866-562-5227. Taxpayers can call the number Monday through Friday during the following local times: In English, 7:00am - 10:00pm; and in Spanish, 8:00am - 9:30pm.

In the aftermath of the September 11 tragedy, the IRS and Treasury want to assure taxpayers, businesses and tax practitioners that they are working aggressively to monitor the situation and resolve other potential tax administration issues as they are identified.

This article provides only the major highlights of the relief being provided. For detailed information, please go to the IRS Web Site www.irs.gov, then access the IRS Disaster Relief Web page.

As we strengthen and rebuild our great nation, the entire IRS family extends our prayers and deepest sympathies to the families, friends and co-workers that were affected by this tragedy.